

Exhibit 1. CAM Topics by Industry Sector																		
CAM topic	Industry Sector																	
	21	22	23	31	42	44	48	51	52	53	54	56	61	62	71	72	81	Total
Accounts/loans receivable	2	2	2	5	1	2	2	3	9	2	3	3	1	5		3		45
Allowance for credit losses		1		10	2			3	228	1	5			2		2		254
Asset retirement and environmental obligations	22	4		14	4		4		2			9					2	61
Business combinations	19	15	4	172	13	10	7	64	125	7	28	7	5	7	9	13	2	507
Deferred and capitalized costs		3		3		1	9	19	13		4	1				2		55
Deferred income taxes	9	9	2	58	5	1	2	21	20	2	8	2	2		2	2		145
Depreciation and amortization	3			1			2	9	6	2		4			1			28
Derivatives and hedging	1	6		1	1		2	1	6	1						1		20
Equity investments and joint ventures	2	10		15	1	3	6	10	26	1	4	2		1				81
Goodwill	24	11	10	241	29	21	23	47	41	11	25	18	2	7	4	6	5	525
Goodwill and intangible assets	2		1	45	9	5	2	10	3		1		1	1		6	1	87
Insurance contract liabilities			1	4		1			80	2				1		1		90
Inventory	2		9	101	8	13		3		1	2						2	141
Leases				6	3	2	8	2	9	4	2	1				3		40
Long-lived assets	28	13	2	23	5	8	1	6	2	1						4		93
Other contingent liabilities	13	13	10	73	12	17	17	16	50	4	8	16		6	1	10	4	270
Other debt		2		19		3	1	17	8	2	3		1		1			57
Other income taxes	9	1		61	5	5	1	12	5	4	7					3		113
Other intangible assets	7	1		64	3	8	3	11	10	1	4	2	1		2	1		118
Other revenue	1	1		10			1	10	17	1	4	3	1	1	1	1		52
Pension and other post-employment benefits	2	3		28	4		6	9	3	1								56
Policy changes	2	1		26	3	23	3	21	23	1	3	1	2	1	3	9	1	123
Property, plant and equipment	28	11	2	17	2	6	22	9	19	5		1		1		11	1	135
Proven and unproven reserves	67	4		9														80
Real estate investments			1	1					64	2						1		69
Regulatory assets and liabilities	2	53						1										56
Research and development expenses				30							1							31
Revenue from customer contracts	3	8	14	180	8	5	24	128	28	5	78	4	2	8	3	14	3	515
Sales return and allowances	1			104	4	2		6	3		5							125
Uncertain tax positions	9	1	1	88	7	10	2	22	17		12	4				4		177
Warranty liabilities		1	2	33	1									1				38
Total	258	174	61	1442	130	146	148	460	817	61	207	78	18	42	27	97	21	4187

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| Code | Industry sector (2 Digit NAICS Code) | 51 | Information | 71 | Arts, Entertainment and Recreation |
| *11 | Agriculture, Forestry, Fishing and Hunting | 52 | Finance and Insurance | 72 | Accommodation and Food Services |
| 21 | Mining | 53 | Real Estate Rental and Leasing | 81 | Other Services (except Public Administration) |
| 22 | Utilities | 54 | Professional, Scientific and Technical Services | *92 | Public Administration |
| 23 | Construction | *55 | Management of Companies and Enterprises | *99 | Unclassified |
| 31 | Manufacturing (includes codes 32 and 33) | 56 | Administrative and Support and Waste Management and Remediation Services | | |
| 42 | Wholesale Trade | 61 | Educational Services | | *Omitted from table: less than 12 audit reports |
| 44 | Retail Trade (includes Code 45) | 62 | Health Care and Social Assistance | | |
| 48 | Transportation and Warehousing (includes Code 49) | | | | |